COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below adjacent to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled CONTROL UNIT AND ACCELERATION SENSOR SYSTEM, and the specification of which:

[]	is attached hereto;		
[]	was filed as United States Application Serial No.		
[x]	and, was filed as PCT International Application Number PCT/DE2004/001619, on the 22 nd day of July 2004,		
[x]	an English translation of which is being filed herewith.		

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a). I hereby claim foreign priority benefits under Title 35, United States Code § 119 of any foreign application(s) for patent or inventor's certificate or of any PCT international applications(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

E 1322953435

PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. § 119

Country: Federal Republic of Germany

Application No.: 103 50 919.4

Date of Filing: October 31, 2003

Priority Claimed

Under 35 U.S.C. § 119 : [x] Yes [] No

I hereby claim the benefit under Title 35, United States Code § 120 of any United States Application or PCT International Application designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations § 1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

PRIOR U.S. APPLICATIONS OR PCT INTERNATIONAL APPLICATIONS DESIGNATING THE U.S. FOR BENEFIT UNDER 35 U.S.C. § 120

U.S. APPLICATIONS

Number:

Filing Date:

PCT APPLICATIONS DESIGNATING THE U.S.

PCT Number:

PCT Filing Date:

And I hereby appoint Richard L. Mayer (Reg. No. 22,490), Gerard A Messina (Reg. No. 35,952) and the practitioners associated with **Customer Number 26646** as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Please address all communications regarding this application to:

Gerard A. Messina, Esq. KENYON & KENYON LLP One Broadway New York, New York 10004

CUSTOMER NO. 26646

Telephone No.: (212) 425-7200 Facsimile No.: (212) 425-5288

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Inventor's signature ______ Date ______

Citizenship: Federal Republic of Germany

Residence: Liegnitzer Str. 68
71701 Schwieberdingen
Federal Republic of Germany

Post Office Address Same as above

Full name of inventor Volker FRESE

Inventor's sig	Date			
Citizenship:	Federal Republic of Germany			
Residence:	Stuttgarter Str. 69/2 71701 Schwieberdingen Federal Republic of Germany			
Post Office Address Same as above				